

PROPERTY TAX ABATEMENT UNDER THIS SECTION, THE PROPERTY TAX SHALL BE REFUNDED AS PROVIDED BY TITLE 14, SUBTITLE 9 OF THIS ARTICLE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 31(f) and (g).

In subsection (a) of this section, the former phrases "by any event such as fire or other cause" are deleted as superfluous.

In the introductory language of subsection (b) of this section, the defined term "assessment roll" is substituted for the former term "tax rolls", for accuracy.

In subsection (b)(1) of this section, the phrase "from the date of finality to the July 1 following" is substituted for the former phrases "the 6 months immediately preceding the taxable year" and "prior to July 1 of the taxable year", for clarity.

In subsection (b)(2) and (3) of this section, the former references to the taxes being "payable" are deleted as included in the phrase "property tax is due".

Defined terms: "Assessment roll" § 1-101
 "Date of finality" § 1-101 "Property" § 1-101
 "Property tax" § 1-101 "Real property" § 1-101
 "Taxable year" § 1-101 "Value" § 1-101

10-305. PRORATION OF PERSONAL PROPERTY TAX IN GARRETT AND WASHINGTON COUNTIES.

THE GOVERNING BODY OF GARRETT COUNTY OR OF WASHINGTON COUNTY MAY PRORATE THE COUNTY PROPERTY TAX ON PERSONAL PROPERTY FOR THE PART OF A TAXABLE YEAR DURING WHICH A BUSINESS ACTUALLY DOES BUSINESS IN GARRETT COUNTY OR WASHINGTON COUNTY.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 31(h).

The phrase "in Garrett County or Washington County", which modifies "does business", is added for clarity.

Defined terms: "County property tax" § 1-101
 "Governing body" § 1-101 "Taxable year" § 1-101

SUBTITLE 4. LIABILITY FOR PAYMENT OF TAX.

10-401. OWNER LIABILITY.

EXCEPT AS OTHERWISE PROVIDED IN THIS SUBTITLE, THE OWNER OF